

UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF PUERTO RICO

-----X
In re:

THE FINANCIAL OVERSIGHT AND
MANAGEMENT BOARD FOR PUERTO RICO,

as representative of

THE COMMONWEALTH OF PUERTO RICO, *et al.*

PROMESA
Title III

No. 17 BK 3283-LTS

(Jointly Administered)

Debtors.¹

-----X
CERTIFICATE OF SERVICE

I, Moheen Ahmad, depose and say that I am employed by Prime Clerk LLC (“*Prime Clerk*”), the solicitation, notice, and claims agent for the Debtors in the above-captioned cases under Title III of the Puerto Rico Oversight, Management, and Economic Stability Act (PROMESA).

On January 27, 2022, at my direction and under my supervision, employees of Prime Clerk caused the following documents to be served by the method set forth on the Master Service List attached hereto as Exhibit A:

- Informative Motion of Financial Oversight and Management Board Regarding February 2-3, 2022, Omnibus Hearing [Docket No. 19918]

¹ The Debtors in these Title III Cases, along with each Debtor’s respective Title III case number and the last four (4) digits of each Debtor’s federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17 BK 3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation (“COFINA”) (Bankruptcy Case No. 17 BK 3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority (“HTA”) (Bankruptcy Case No. 17 BK 3567-LTS) (Last Four Digits of Federal Tax ID: 3808); (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico (“ERS”) (Bankruptcy Case No. 17 BK 3566-LTS) (Last Four Digits of Federal Tax ID: 9686); and (v) Puerto Rico Electric Power Authority (“PREPA”) (Bankruptcy Case No. 17 BK 4780-LTS) (Last Four Digits of Federal Tax ID: 3747); and (vi) Puerto Rico Public Buildings Authority (“PBA”) (Bankruptcy Case No. 19-BK-5523-LTS) (Last Four Digits of Federal Tax ID: 3801) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

- Informative Motion Regarding Adjournment of Hearing on Cofina's Objection to the Internal Revenue Service's Proofs of Claim (ECF No. 7419) [Docket No. 19922] (“***Informative Motion re IRS proof of Claim***”)

On January 27, 2022, at my direction and under my supervision, employees of Prime Clerk caused the Informative Motion re IRS proof of Claim to be served by the method set forth on the Claimant Service List attached hereto as **Exhibit B**:

Dated: February 1, 2022

/s/ Moheen Ahmad
Moheen Ahmad

State of New York
County of New York

Subscribed and sworn to (or affirmed) before me on February 1, 2022, by Moheen Ahmad, proved to me on the basis of satisfactory evidence to be the person who appeared before me.

/s/ JAMES A. MAPPLETHORPE
Notary Public, State of New York
No. 01MA6370846
Qualified in New York County
Commission Expires February 12, 2022

Exhibit A

Exhibit A

Master Service List
Served as set forth below

DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
Co-Attorney for the Financial Oversight and Management Board as representative of the Debtors	A&S Legal Studio, PSC	Attn: Ricardo Burgos-Vargas 434 Avenida Hostos San Juan PR 00918	rburgos@adameslaw.com	Email
Counsel to National Public Finance Guarantee Corporation, Aurelius Investment, LLC, Aurelius Opportunities Fund, LLC, Lex Claims, LLC, and Voya Institutional Trust Company, Voya Institutional Trust Company, Plaintiff in Adversary Proceeding 17-00216, Abengoa S.A. and Abengoa Puerto Rico, S.E., and Consolidated Waste Services LLC	Adsuar Muniz Goyco Seda & Perez-Ochoa, PSC	Attn: Eric Pérez-Ochoa, Lourdes Arroyo Portela, Alexandra Casellas-Cabrera, Katarina Stipek Rubio, Sharlene M. Malavé-Vallines, Pedro Jimenez-Rodriguez, & Luis A. Oliver Fraticelli PO Box 70294 San Juan PR 00936-8294	epo@amgprlaw.com larroyo@amgprlaw.com acasellas@amgprlaw.com loliver@amgprlaw.com kstipek@amgprlaw.com pjime@icepr.com	Email
Aguirre Offshore Gasport, LLC	Aguirre Offshore Gasport, LLC	Attn: Daniel Bustos, Chief Development Officer Excelerate Energy Limited Partnership 2445 Technology Forest Blvd., Level 6 The Woodlands TX 77381	daniel.bustos@excelerateenergy.com	Email
Counsel to Atlantic Medical Center, Inc., Camuy Health Services, Inc, Centro de Salud Familiar Dr. Julio Palmieri Ferri, Inc., Ciales Primary Health Care Services, Inc., Corp. de Serv. Médicos Primarios y Prevención de Hatillo, Inc, Costa Salud, Inc., Centro de Salud de Lares, Inc., Centro de Servicios Primarios de Salud de Patillas, Inc., Hospital General Castañer, Inc. and Co-counsel to Cobra Acquisitions LLC	Akin Gump Strauss Hauer & Feld LLP	Attn: Ira S. Dizengoff, Philip C. Dublin, Stephen M. Baldini, Brad M. Kahn One Bryant Park New York NY 10036	idizengoff@akingump.com pdublin@akingump.com sbaldini@akingump.com bkahn@akingump.com	Email
Co-counsel to Cobra Acquisitions LLC	Akin Gump Strauss Hauer & Feld LLP	Attn: Thomas P. McLish, Scott M. Heimberg, Allison S. Thornton 2001 K Street, N.W. Washington DC 20006	tmclish@akingump.com sheimberg@akingump.com athornton@akingump.com	Email
Counsel to Thomas Rivera - Schatz, in his official capacity and on behalf of the Senate of Puerto Rico, Plaintiff in Adversary Proceeding 18-00081/Defendant in Adv Case 19-00014 and Counsel to proposed Intervenor-Defendant Federación de Alcaldes de Puerto Rico, Inc. in Adversary Proceeding 19-00393	Aldarondo & López-Bras, P.S.C.	Attn: Ivan M. Castro Ortiz, Sheila J. Torres-Delgado, Claudio Aliff-Ortiz, Eliezer Aldarondo-Ortiz, David R. Rodríguez-Burns ALB Plaza, Suite 400 16 Rd. 199 Guaynabo PR 00969	icastro@alblegal.net storres@alblegal.net ealdarondo@alblegal.net drodriguez.alb@gmail.com	Email
Counsel to Salvador Rovira Rodriguez, Salvador Rovira Rodriguez Attorneys at Law and Puerto Rico Legal Advocates, PSC	Alexandra Bigas Valedon	PO Box 7462 Ponce PR 00732-7462	alexandra.bigas@gmail.com	Email
Counsel to Alianza Comunitaria Ambientalista del Sureste, Inc. (ACASE)	Alianza Comunitaria Ambientalista del Sureste, Inc.	Attn: Timmy Boyle Apartado 10140 Humacao PR 00972	acasepr@gmail.com	Email
Counsel to Cooperativa De Ahorro Y Credito Dr. Manuel Zeno Gandia, Cooperativa De Ahorro Y Credito Abraham Rosa, Cooperativa De Ahorro Y Credito De Aguada, Cooperativa De Ahorro Y Credito Vega Alta, Cooperativa De Ahorro Y Credito El Valenciano, Fidecoop, Cooperativa De Ahorro Y Credito De Rincon, Cooperativa De Ahorro Y Credito De Lares Y Region Central, Fondo de Inversión y Desarrollo Cooperativo, Inc., Cooperativa De Ahorro Y Credito De Ciales, Cooperativa De Ahorro Y Credito Juana Diaz	Almeida & Dávila, P.S.C.	Attn: Enrique M. Almeida Bernal and Zelma Dávila Carrasquillo PO Box 191757 San Juan PR 00919-1757		First Class Mail

Exhibit A

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DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
Counsel to American Federation of State, County and Municipal Employees, Intervenor in Adversary Proceeding 17-00250 and Plaintiff in Adversary Proceeding 18-00134	American Federation of State, County and Municipal Employees	Attn: Judith Rivlin, Teague P. Paterson, & Michael L. Artz 1101 17th Street NW Suite 900 Washington DC 20011	jrivlin@afscme.org tpaterson@afscme.org martz@afscme.org	Email
Federal Agency	AmeriCorps	Attn: Sonali Nijhawan 1201 New York Ave., NW Washington DC 20525		First Class Mail
AmeriNational Community Services, LLC as servicer for the GDB Debt Recovery Authority	AmeriNat	Attn: Mark Fredericks, Francisco De Armas Ponce de Leon Ave. #1519 Firstbank Bldg., Suite 1406 San Juan PR 00908	mfredericks@amerinatlsl.com fdearmas@ciacpr.com	Email
Counsel to Levy Echeandia Trust, Inmobiliaria Levy, Inc., Francisco Levy Hijo, Inc., Ricardo Levy Echeandia and Lourdes Arce Rivera, and Laura Levy	Andrés L. Córdova	PO Box 195355 San Juan PR 00919-533	acordova@juris.inter.edu	Email
Antilles Power Depot, Inc.	Antilles Power Depot, Inc.	Attn: Raymond Texidor PO Box 810190 Carolina PR 00981-0190		First Class Mail
Counsel to Sistema de Retiro de la Universidad de Puerto Rico, Marathon Asset Management, LP, Solus Alternative Asset Management LP, Sola Ltd, Ultra Master Ltd, Ultra NB LLC, Solus Opportunities Fund 5 LP, AES Puerto Rico, L.P., Arc American, Inc., and Duff & Phelps LLC	Antonetti Montalvo & Ramirez Coll	Attn: Kelly Rivero Alen, Jose L. Ramirez-Coll & Carolina V. Cabrera Bou PO Box 13128 San Juan PR 00908	jramirez@amrclaw.com Kellyrivero@hotmail.com ccabrer@amrclaw.com	Email
Counsel to Antonio Fuentes González, María Y. Viguié Fernández and the conjugal partnership constituted by them	Antonio Fuentes-González	G.PO Box 7764 Ponce PR 00732-7764	antoniofuentesgonzalez@yahoo.com	Email
Counsel to Whitebox Asymmetric Partners, LP, et al., Co-Counsel to Whitebox Multi-Strategy Partners, L.P., Whitebox Asymmetric Partners, L.P., Whitebox Institutional Partners, L.P., Whitebox Term Credit Fund I L.P., Pandora Select Partners, L.P., Defendant 27k, Defendant 28k, Defendant 48k, Defendant 55H, Defendant 56H, NTT Data EAS, Inc, and NTT Data State Health Consulting LLC	Arroyo & Rios Law Offices, PSC	Attn: Moraima S. Ríos Robles & Jessica A. Figueroa-Arce PMB 688 1353 Ave. Luis Vigoreaux Guaynabo PR 00966	mrrios@arroyorioslaw.com jfigueroa@arroyorioslaw.com	Email
Interested Party	Arthur Samodovitz	140 Lasa Dr Apt 204 St. Augustine FL 32084-8740		First Class Mail
Asociación de Empleados Gerenciales del Fondo del Seguro del Estado	Asociación de Empleados Gerenciales del Fondo del Seguro del Estado	PO Box 71325 Suite 84 San Juan PR 00936		First Class Mail
Counsel to Alex Vargas Segarra and Betsie Seda Collado	Attn: Juan C Bigas Valedon	PO Box 7011 Ponce PR 00732-7011	cortequiebra@yahoo.com	Email
Autonomous Municipality of Ponce, creditor and party-in-interest	Autonomous Municipality of Ponce	PO Box 331709 Ponce PR 00733-1709		First Class Mail
Autopistas de PR, LLC	Autopistas de PR, LLC	Attn: Xavier Carol PO Box 29227 San Juan PR 00929-0227		First Class Mail
Autopistas de PR, LLC	Autopistas de PR, LLC	Attn: Xavier Carol Urb. Matienzo Cintron Calle Montellano 518 San Juan PR 00923		First Class Mail

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DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
Autopistas Metropolitanas de Puerto Rico, LLC	Autopistas Metropolitanas de Puerto Rico, LLC	Attn: Julian Fernandez 48 Carr. 165 Ste. 500 Guaynabo PR 00968-8033	julian.fernandez@metropistas.com gonzalo.alcalde@metropistas.com yanira.belen@metropistas.com	Email
Counsel to Roche Diagnostics Corporation	Barnes & Thornburg, LLP	Attn: David M. Powlen, Esq., Kevin Collins, Esq. 1000 N. West Street Suite 1500 Wilmington DE 19801	david.powlen@btlaw.com kevin.collins@btlaw.com	Email
Counsel to Wal-Mart Puerto Rico, Inc.	Bauza Brau Irizarry & Silva	Attn: Antonio Bauza-Santos, Guillermo J. Silva-Wiscovich PO Box 13669 San Juan PR 00908	antonio.bauza@bioslawpr.com gsilva@bioslawpr.com	Email
Counsel to Mitsubishi Motor Sales of Caribbean, Inc.	Belk & Grovas Law Offices	Attn: James Belk-Arce & Carlos J. Grovas-Porrata PO Box 194927 San Juan PR 00919-4927	belkgrovas@gmail.com	Email
Counsel to the American Federation of State, County and Municipal Employees	Bellver Espinosa Law Firm	Attn: Ana M. Deseda Belaval & Alejandro Bellver Espinosa Cond. El Centro I Ste 801 500 Munoz Ave San Juan PR 00918	anadeseda@bellverlaw.com alejandro@bellverlaw.com	Email
Counsel to the Official Committee of Retired Employees of Puerto Rico & the Official Committee of Retirees	Bennazar, García & Milián, C.S.P.	Attn: A.J. Bennazar-Zequeira, Héctor M. Mayol Kauffmann, Francisco del Castillo Orozco Edificio Union Plaza, Piso 17, Oficina 1701 Avenida Ponce de León #416 Hato Rey, San Juan PR 00918	ajb@bennazar.org bgm.csp@bennazar.org hector.mayol@bennazar.org francisco.delcastillo@bennazar.org	Email
Counsels for Tradewinds Energy Barceloneta, LLC and Tradewinds Energy Vega Baja, LLC	Bermúdez Díaz & Sánchez LLP	Attn: José J. Sánchez Vélez, Esq. & Reggie Diaz Hernandez, Esq. Edificio Ochoa Suite 200 500 Calle de la Tanca San Juan PR 00901	jsanchez@bdslawpr.com rdiaz@bdslawpr.com	Email
Counsel to the University of Puerto Rico and, in his official capacity, Dr. Darrel Hillman, Co-Counsel to Bank of America, N.A., Co-Counsel to Merrill Lynch, Pierce, Fenner & Smith Inc., Merrill Lynch Capital Services, Inc., Bank of America Corporation ("BAC"), and BofA Securities, Inc. ("BofAS")	Bobonis, Bobonis & Rodriguez Poventud	Attn: Carlos Bobonis González, Enrique G. Figueroa-Llinás 129 De Diego Avenue San Juan PR 00911-1927	cbg@bobonislaw.com efl@bobonislaw.com	Email
Claims Counsel to The Financial Oversight and Management Board for Puerto Rico, acting through its Special Claims Committee	Brown Rudnick LLP	Attn: Stephen A. Best, Esq., Benjamin G. Chew, Esq. 601 Thirteenth Street NW Washington DC 20005	sbest@brownrudnick.com bcchew@brownrudnick.com	Email
Claims Counsel to The Financial Oversight and Management Board for Puerto Rico, acting through its Special Claims Committee	Brown Rudnick LLP	Attn: Sunni P. Beville, Esq., Tristan Axelrod One Financial Center Boston MA 02111	sbeville@brownrudnick.com taxelrod@brownrudnick.com	Email
Counsel to Oracle America, Inc. and Oracle Caribbean, Inc.	Buchalter, A Professional Corporation	Attn: Shawn M. Christianson, Esq. & Valerie Bantner Peo, Esq. 55 Second Street, 17th Floor San Francisco CA 94105-3493	schristianson@buchalter.com vbantnerpeo@buchalter.com	Email

Exhibit A

Master Service List
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DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
Counsel to Sistema de Retiro de los Empleados de la Autoridad de Energía Eléctrica, Union de Empleados de la Corporacion del Fondo del Seguro del Estado, Asociacion de Empleados Gerenciales del Fondo del Seguro del Estado Corp., Union de Medicos de la Corporacion del Fondo del Seguro del Estado Corp., Prosol-Utier and Federación de Maestros de Puerto Rico and Sistema de Retiro de los Empleados de la Autoridad de Energía Eléctrica (SREAE), Asociación de Profesores y Profesoras del Recinto Universitario de Mayagüez, Inc. ("APRUM"), Plaintiff in Adversary Proceeding 17-00197, Hermandad de Empleados del Fondo del Seguro del Estado, Inc , et al. Plaintiff in Adversary Proceeding 18-00091, and Unión de Trabajadores de la Industria Eléctrica y Riego Inc ("UTIER")	Bufete Emmanuelli, C.S.P.	Attn: Jessica E. Méndez Colberg 472 Tito Castro Ave Edificio Marvesa, Suite 106 Ponce PR 00716		First Class Mail
Counsel to Sistema de Retiro de los Empleados de la Autoridad de Energía Eléctrica, Union de Empleados de la Corporacion del Fondo del Seguro del Estado, Asociacion de Empleados Gerenciales del Fondo del Seguro del Estado Corp., Union de Medicos de la Corporacion del Fondo del Seguro del Estado Corp., Prosol-Utier and Federación de Maestros de Puerto Rico and Sistema de Retiro de los Empleados de la Autoridad de Energía Eléctrica (SREAE), Asociación de Profesores y Profesoras del Recinto Universitario de Mayagüez, Inc. ("APRUM"), Plaintiff in Adversary Proceeding 17-00197, Hermandad de Empleados del Fondo del Seguro del Estado, Inc , et al. Plaintiff in Adversary Proceeding 18-00091, and Unión de Trabajadores de la Industria Eléctrica y Riego ("UTIER")	Bufete Emmanuelli, C.S.P.	Attn: Jessica E. Méndez Colberg PO Box 10779 Ponce PR 00732		First Class Mail
Counsel to Unión de Trabajadores de la Industria Eléctrica y Riego & Asociación de Profesoras & Profesores del Recinto Universitario de Mayagüez, Inc. and Hermandad de Empleados del Fondo del Seguro del Estado, Inc, et al. Plaintiff in Adversary Proceeding 18-00091	Bufete Emmanuelli, C.S.P.	Attn: Jessica E. Méndez Colberg, Esq. Urb. Constancia 2803 Calle San Francisco Ponce PR 00717		First Class Mail
Counsel to Sistema de Retiro de los Empleados de la Autoridad de Energía Eléctrica, Union de Empleados de la Corporacion del Fondo del Seguro del Estado, Asociacion de Empleados Gerenciales del Fondo del Seguro del Estado Corp., Union de Medicos de la Corporacion del Fondo del Seguro del Estado Corp., Prosol-Utier and Federación de Maestros de Puerto Rico and Sistema de Retiro de los Empleados de la Autoridad de Energía Eléctrica (SREAE), Asociación de Profesores y Profesoras del Recinto Universitario de Mayagüez, Inc. ("APRUM"), Plaintiff in Adversary Proceeding 17-00197, Hermandad de Empleados del Fondo del Seguro del Estado, Inc , et al. Plaintiff in Adversary Proceeding 18-00091, and Unión de Trabajadores de la Industria Eléctrica y Riego ("UTIER")	Bufete Emmanuelli, C.S.P.	Attn: Rolando Emmanuelli Jiménez, Jessica E. Méndez Colberg, Wilbert López Moreno PO Box 10779 Ponce PR 00732	rolando@bufete-emmanuelli.com notificaciones@bufete-emmanuelli.com wilbert_lopez@yahoo.com remmanuelli@me.com	Email

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DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
Counsel to Sistema de Retiro de los Empleados de la Autoridad de Energía Eléctrica, Union de Empleados de la Corporacion del Fondo del Seguro del Estado, Asociacion de Empleados Gerenciales del Fondo del Seguro del Estado Corp., Union de Medicos de la Corporacion del Fondo del Seguro del Estado Corp., Prosol-Utier and Federación de Maestros de Puerto Rico and Sistema de Retiro de los Empleados de la Autoridad de Energía Eléctrica (SREAE), Asociación de Profesores y Profesoras del Recinto Universitario de Mayagüez, Inc. ("APRUM"), Plaintiff in Adversary Proceeding 17-00197, Hermandad de Empleados del Fondo del Seguro del Estado, Inc., et al. Plaintiff in Adversary Proceeding 18-00091, and Unión de Trabajadores de la Industria Eléctrica y Riego Inc ("UTIER")	Bufete Emmanuelli, C.S.P.	Attn: Rolando Emmanuelli Jiménez, Wilbert López Moreno, Wendolyn Torres Rivera 472 Tito Castro Ave Edificio Marvesa, Suite 106 Ponce PR 00716	rolando@bufete-emmanuelli.com notificaciones@bufete-emmanuelli.com wilbert_lopez@yahoo.com wendolyn@bufete-emmanuelli.com	Email
Counsel to Med Centro, Inc. formerly Consejo Salud de la Comunidad de la Playa de Ponce, Inc.	Bufete Fernández & Alcaraz CSP	Attn: Ignacio Fernández de Lahongrais Capital Center Sur, Suite 202 Avenida Arterial Hostos #239 San Juan PR 00918-1475	ignacio@bufetefernandezalcaraz.com	Email
Counsel to Corporación De Servicios De Salud Y Medicina De Avanzada, HPM Foundation, Inc., Concilio De Salud Integral De Loiza, Inc., & Neomed Center, Inc., Attorneys for Migrant Health Center, Inc., Attorneys for Migrant Health Center, Inc., Attorneys for Salud Integral en la Montana	Bufete Rodríguez Miranda, C.S.P.	Attn: María Celeste Rodríguez Miranda PO Box 365072 San Juan PR 00936-5072	mcrm100@msn.com	Email
Counsel to Financial Guaranty Insurance Company	Butler Snow, LLP	Attn: Adam M. Langley, James E. Bailey III Crescent Center, Suite 500 6075 Poplar Avenue Memphis TN 38187	adam.langley@butlersnow.com jeb.bailey@butlersnow.com	Email
Counsel to Financial Guaranty Insurance Company	Butler Snow, LLP	Attn: Christopher R. Maddux & J. Mitchell Carrington 1020 Highland Colony Parkway Suite 1400 Ridgeland MS 39157	chris.maddux@butlersnow.com mitch.carrington@butlersnow.com	Email
Counsel to Financial Guaranty Insurance Company	Butler Snow, LLP	Attn: Martin Sosland and Candice M. Carson 2911 Turtle Creek Blvd. Suite 1400 Dallas TX 75219	martin.sosland@butlersnow.com Chris.Maddux@butlersnow.com Mitch.Carrington@butlersnow.com candice.carson@butlersnow.com	Email
Counsel to Financial Guaranty Insurance Company	Butler Snow, LLP	Attn: Stanford G. Ladner 1700 Broadway, 41st Floor New York NY 10019	stan.ladner@butlersnow.com	Email
Counsel to Whitefish Energy Holdings, LLC, Integra Design Group, PSC, Huellas Therapy, Corp. and Procesos de Informatica, Inc., Bacardi International Limited, Bacardi Corporation, Institucion Educativa Nets, LLC	C. Conde & Assoc.	Attn: Carmen D. Conde Torres, Esq. & Luisa S. Valle Castro, Esq. San Jose Street #254 Suite 5 Old San Juan PR 00901-1253	conde.carmen@condelaw.com ls.valle@condelaw.com notices@condelaw.com	Email

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DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
Counsel to Assured Guaranty Corp. and Assured Guaranty Municipal Corp.	Cadwalader, Wickersham & Taft, LLP	Attn: Howard R. Hawkins, Jr., Mark C. Ellenberg, Thomas J. Curtin, Casey J. Servais, Jared Stanisci, William J. Natbony, and Jaclyn A. Hall 200 Liberty Street New York NY 10281	howard.hawkins@cwt.com mark.ellenberg@cwt.com thomas.curtin@cwt.com casey.servais@cwt.com bill.natbony@cwt.com jaclyn.hall@cwt.com Jared.Stanisci@cwt.com	Email
Counsel to Assured Guaranty Corp.	Cadwalader, Wickersham & Taft, LLP	Attn: Mark Ellenberg, Esq. 700 Sixth Street, NW Washington DC 20001	mark.ellenberg@cwt.com	Email
Counsel to Defendants GDB Debt Recovery Authority and its Trustees Mathew Karp, Jorge L. Padilla, and David Pauker, in their official capacities, and Inspectorate America Corporation, GDB Debt Recovery Authority	Cancio Covas & Santiago, LLP	Attn: Ileana M. Oliver Falero, Esq., Charles E. Vilardo Valderrabano MCS Plaza, Suite A-267 255 Ave. Ponce de Leon San Juan PR 00917	ioliver@ccslp.com cvilardo@ccslp.com	Email
Counsel to Puerto Rico Fiscal Agency and Financial Advisory Authority, as fiscal agent for Puerto Rico Electric Power Authority, Cooperativa de Farmacias Puertorriqueñas (COOPHARMA)	Cancio, Nadal, Rivera & Diaz, PSC	Attn: Arturo Diaz-Angueira & Katiuska Bolanos-Lugo, Carlos M. Rivera-Vicente PO Box 364966 403 Munoz Rivera Avenue San Juan PR 00918-3345	Adiaz@cnrd.com Kbolanos@cnrd.com avalencia@cnrd.com crivera@cnr.law	Email
Counsel to Constructora Santiago II, Corp., Tamrio Inc., Peerless Oil & Chemicals, Inc., Ferrovial Agroman, SA & TEC General Contractors, Corp. (TEC), Jimenez-Gandara Estate and Dr. Carlos Suarez Vazquez	Cardona-Jimenez Law Offices, PSC	Attn: Jose F. Cardona Jimenez PO Box 9023593 San Juan PR 00902-3593	jf@cardonalaw.com	Email
Caribbean Hospital Corporation	Caribbean Hospital Corporation	Attn: Dr. Sylvia Lourdes de la Peña PO Box 11691 San Juan PR 00922	delapena.sylvia@gmail.com	Email
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Counsel to Cooperativa A/C Vegabajéña, Cooperativa A/C Roosevelt Roads, Quality Equipment, Inc., and Cooperativa A/C La Comeríeña	Carlos A. Quilichini Paz & Jessica M. Quilichini Ortiz	PO Box 9020895 San Juan PR 00902-0895	quilichinipazc@microjuris.com	Email
Counsel to Aida Rossy Clemente and Local Counsel to KDC Solar LLC	Carlos Alsina Batista Law Offices, PSC	Attn: Carlos C. Alsina Batista 1519 Ponce De León Ave. Firstbank Bldng., Suite 513 San Juan PR 00909		First Class Mail
Counsel to Puerto Rico Land Administration	Carlos E. Cardona-Fernández	PO Box 810412 Carolina PR 00981-0412	carloscardonafe@hotmail.com	Email
Counsel to Carlos J. Mendez Nunez, in his official capacity and on behalf of the House of Representatives of Puerto Rico, Plaintiff in Adversary Proceeding 18-00081	Carlos E. Rivera-Justiniano	C-2 C/6 Urb. Terrazas de Cupey Trujillo Alto PR 00976	lcdo.carlos.e.riverajustiniano@gmail.com	Email
Counsel to Cooperativa De Ahorro Y Crédito De Isabela	Carlos M. Vergne Law Offices	Attn: Carlos M. Vergne Vargas 24 Mariana Bracetti 2nd Floor San Juan PR 00925	carlosvergne@aol.com	Email

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DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
Counsel to Assured Guaranty Corp. and Assured Guaranty Municipal Corp.	Casellas Alcover & Burgos, PSC	Attn: Heriberto Burgos Pérez, Ricardo F. Casellas-Sánchez, Diana Pérez-Seda, Mariano A. Mier Romeu PO Box 364924 San Juan PR 00936-4924	hburgos@cabprlaw.com rcasellas@cabprlaw.com dperez@cabprlaw.com	Email
Counsel to the Official Committee of Unsecured Creditors, Baxter Sales & Distribution Puerto Rico Corp. (Top 20 Creditor)	Casillas, Santiago & Torres, LLC	Attn: Diana M. Batlle-Barasorda, Esq., Ericka C. Montull-Novoa, Esq., Luis Torres El Caribe Office Building 53 Palmeras Street, Ste. 1601 San Juan PR 00901-2419	dbatille@cstlawpr.com emontull@cstlawpr.com ltorres@cstlawpr.com	Email
Counsel to Baxter Sales & Distribution Puerto Rico Corp. (Top 20 Creditor) & Genesis Security Services, Inc., Universal Insurance Company	Casillas, Santiago & Torres, LLC	Attn: Ericka C. Montull-Novoa, Juan C. Nieves-González, Luis R. Ramos Cartagena PO Box 195075 San Juan PR 00919-5075	jcasillas@cstlawpr.com jnieves@cstlawpr.com lramos@cstlawpr.com	Email
Local Counsel to the Official Committee of Unsecured Creditors for all Title III Debtors (other than COFINA)	Casillas, Santiago & Torres, LLC	Attn: Luis F. Llach-Zúñiga PO Box 195075 San Juan PR 00919-5075	llach@cstlawpr.com	Email
United States District Court for the District of Puerto Rico	Chambers of Honorable Laura Taylor Swain	Puerto Rico Chambers Copy Daniel Patrick Moynihan United States Courthouse 500 Pearl St., Suite No. 3212 New York NY 10007-1312	SwainDPRCorresp@nysd.uscourts.gov	Email
Counsel to Pedro L. Casasnovas Balado, Olga I. Trinidad Nieves, Raúl E. Casasnovas Balado, Lolita Gendarilla de Casasnovas, Luis A Rivera Siaca, & Asociación de Empleados del Estado Libre Asociado de Puerto Rico, Sucesion Pastor Mandry Mercado, Med Centro, Inc. formerly Consejo Salud de la Comunidad de la Playa de Ponce, Inc.	Charles A. Cuprill, PSC, Law Offices	Attn: Charles A. Cuprill-Hernández 356 Fortaleza Street Second Floor San Juan PR 00901	ccuprill@cuprill.com	Email
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DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
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Counsel to ERS Bondholders Altair Global Credit Opportunities Fund (A), LLC, Appaloosa Management, LP, Glendon Opportunities Fund, LP, Mason Capital Management, LLC, Nokota Capital Master Fund, LP, Oaktree-Forrest Multi-Strategy, LLC (Series B), Oaktree Opportunities Fund IX (Parallel 2), LP, Oaktree Value Opportunities Fund, LP, Ocher Rose and SV Credit, LP, Andalusian Global Designated Activity Company, Glendon Opportunities Fund, L.P., Mason Capital Management, LLC, Nokota Capital Master Fund, L.P., Oaktree Opportunities Fund IX, L.P., and Mason Capital Master Fund LP, Counsel to ERS Bondholders Andalusian Global Designated Activity Company, Mason Capital Master Fund, LP, Ocher Rose, L.L.C., SV Credit, L.P., Crown Managed Accounts for and on behalf of Crown/PW SP, LMA SPC for and on behalf of Map 98 Segregated Portfolio, Oceana Master Fund Ltd., Pentwater Merger Arbitrage Master Fund Ltd., and PWCM Master Fund Ltd. Counsel to ERS Bondholders Glendon Opportunities Fund, L.P., Oaktree-Forrest Multi-Strategy, LLC (Series B), Oaktree Opportunities Fund IX, L.P., Oaktree Opportunities Fund IX (Parallel 2), L.P., and Oaktree Value Opportunities Fund, L.P., Counsel to ERS Bondholders Andalusian Global Designated Activity Company, Mason Capital Master Fund, LP, Ocher Rose, L.L.C., SV Credit, L.P., Crown Managed Accounts for and on behalf of Crown/PW SP; LMA SPC for and on behalf of Map 98 Segregated Portfolio, Oceana Master Fund Ltd., Pentwater Merger Arbitrage Master Fund Ltd., and PWCM Master Fund Ltd.	Attn: Alfredo Fernandez Martinez PO Box 11750 Fernández Juncos Station San Juan PR 00910-1750	afernandez@delgadofernandez.com	Email	
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Federal Agency	Department of Homeland Security (DHS)	Attn: Alejandro Mayorkas Secretary of Homeland Security Washington DC 20528-0075		First Class Mail
Federal Agency	Department of Housing and Urban Development (HUD)	Attn: Marcia L. Fudge 451 7th Street., SW Washington DC 20410		First Class Mail
Federal Agency	Department of Human and Health Services	Attn: Xavier Becerra 200 Independence Ave, SW Washington DC 20201		First Class Mail
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Federal Agency	Department of the Interior (DOI)	Attn: Deb Haaland 1849 C St., NW Washington DC 20240		First Class Mail
Federal Agency	Department of Transportation (DOT)	Attn: Pete Buttigieg 1200 New Jersey Ave., SE Washington DC 20590		First Class Mail
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Federal Agency	Federal Communications Commission (FCC)	Attn: Jessica Rosenworcel 45 L Street NE Washington DC 20554		First Class Mail
Federal Agency	Federal Emergency Management Agency (FEMA)	Attn: Deanne Criswell 500 C St., SW Washington DC 20472		First Class Mail
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Counsel to the Puerto Rico Energy Commission	HALS, PSC	Attn: Yarymar González Carrasquillo PO Box 365061 San Juan PR 00936-5061	ygc@rclopr.com ygc1@prtc.net	Email
Counsel to Cooperativa De Ahorro Y Credito Abraham Rosa, Plaintiff in Adversary Proceeding 18-00028	Harry Anduze Montano	1454 Fernández Juncos Avenue San Juan PR 00909	handuze@microjuris.com	Email
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Honorable Rosanna López León, Plaintiff in Adv. Case No. 17-00137	Honorable Rosanna López León	El Capitolio PO Box 9023431 San Juan PR 00902-3431	mvega@senado.pr.gov	Email
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Counsel to Lauren De Pablo by her, Rolando Martínez by him and as inheritor of Ondina Finale, Conjugal Partnership of Rolando Martínez and Lauren de Pablo, Deianeira Martínez De Pablo by her, Pedro Rolando Martínez Torres by him and as in heritor of Ondina Finale, and Olga Martínez Finale as inheritor of Ondina Finale	James Law Offices	Attn: Glenn Carl James PMB 501 1353 Rd. 19 Guaynabo PR 00966-2700	glenncarljameslawoffices@gmail.com	Email
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Julio E Leandry-Hernández and Ileana Ortiz-Santiago	Julio E Leandry-Hernández and Ileana Ortiz-Santiago	Com. Punta Diamante Calle Naira #1561 Ponce PR 00728	ileanaortix@outlook.com	Email
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Counsel to Instituto de Competitividad Y Sostenibilidad Económica de Puerto Rico (ICSE)	Law Firm of Fernando E. Agrait	Attn: Fernando E. Agrait 701 Avenida Ponce De Leon Edificio Centro de Seguros, Oficina 414 San Juan PR 00907	agraitfe@agraitlawpr.com	Email
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Counsel to Sonnedix USA Services Limited and its affiliated Sonnedix controlled entities GS Fajardo Solar LLC, Horizon Energy LLC, Oriana Energy LLC, YFN Yabucoa Solar, LLC, and M Solar Generating, LLC	Law Offices of Herrero III & Associates, P.S.C	Attn: Ismael Herrero III PO Box 362159 San Juan PR 00936-2159	herreroiLL@herrerolaw.com	Email
Counsel to CMA Architects & Engineers, LLC, Municipality of San Sebastian, the Corporación de Servicios Integrales de Salud del Área de Barranquitas, Comerío, Corozal, Naranjito y Orocovis, Asociación de Salud Primaria de Puerto Rico, et al., Plaintiff in Adversary Proceeding 17-00227, and Corporación de Servicios Integrales de Salud del Área de Barranquitas, Comerío, Corozal, Naranjito Y Orocovis, Plaintiff in Adversary Proceedings 17-00292 and 17-00298	Law Offices of John E. Mudd	Attn: John E. Mudd PO Box 194134 San Juan PR 00919		First Class Mail

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Counsel to Cooperativa A/C, et.al	Marichal, Hernandez, Santiago & Juarbe, LLC	Attn: Rafael M. Santiago-Rosa & Vanessa Medina-Romero Triple S Plaza, 1510 F.D. Roosevelt Ave. 9th Floor, Suite 9 B1 Guaynabo PR 00968		First Class Mail

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Master Service List
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Attorneys for Edward D. Jones & Corp.	Morgan, Lewis & Bockius LLP	Attn: Rachel J. Mauceri 1701 Market Street Philadelphia PA 19103-2921		First Class Mail
Counsel to an ad hoc group of certain holders of Government Facilities Revenue Bonds, Government Facilities Revenue Refunding Bonds (PBA Funds), Black Rock Financial Management, Inc., Deutsche Bank Securities, Inc., First Pacific Advisors, LLC, JNL Multi-Manager Alternative Fund, a Series of JNL Services Trust, Pelican Fund, LP, Silver Point Capital Fund, L.P., and Silver Point Capital Offshore Master Fund, L.P., and co-counsel for Candlewood Constellation SPC Ltd., Acting for and on behalf of Candlewood Puerto Rico SP, Emso Asset Management Ltd. Mason Capital Master Fund, L.P. and VR Advisory Services Ltd. in Adversary Proceeding 19-00291 and co-counsel to Defendant FPA Crescent Fund in Adversary Proceeding 19-00292 and co-counsel to Defendants Fir Tree Capital Opportunity Master Fund III, LP; Fir Tree Capital Opportunity Master Fund, LP; Fir Tree Value Master Fund, LP; FPA Global Opportunity Fund, a Series of FPA Hawkeye Fund, LLC; FPA Hawkeye Fund, a Series of FPA Hawkeye Fund, LLC, FPA Select Fund, L.P.; FPA Value Partners Fund, a Series of FPA Hawkeye Fund, LLC; FT COF (E) Holdings, LLC; FT SOF IV Holdings, LLC; Global Flexible Fund, a sub-fund of Nedgroup Investment Funds PLC; Lannan Foundation; Litman Gregory Masters Alternative Strategies Fund, a series of Litman Gregory Funds Trust; Ulysses Offshore Fund, Ltd.; Ulysses Partners, LP; and VR Global Partners, LP in Adversary Proceeding 19-00295; ad hoc group of Constitutional Debtholders	Morrison & Foerster LLP	Attn: James M. Peck & Gary S. Lee 250 West 55th Street New York NY 10019	JPeck@mofa.com GLee@mofa.com	Email

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Counsel to Ismael Rivera Grau, Lourdes Morales Reyes, La Sociedad Legal de Gananciales Compuesta Por Ambos, María Elena García Caballero T/C/C María E. García, Elena García Caballero, Luis Enrique Pacheco Núñez T/C/C Luis Pacheco Núñez, Héctor Cesario Santiago Rivera, Virginia Díaz Delagado, Félix Omar Colón Bernard, José Vázquez Feliciano, Marta Vázquez Torres, Neftaly Méndez Vázquez, Joseph Negrón Vázquez, and the Succession of Armando Negrón Vázquez Comprised by his heirs, Raymond Armando Negrón López and Alondra Janisse Negrón Santana, Rey Reyes Reyes, Ruth Rosado Berrios by herself and representation of her Son Janzel Daniel Quintana Rosado, Jetstream Federal Credit Union, Carmen Lydia Ríos Arroyo, Pablo Juan Ríos Arroyo, Elena Marie Marrero Ríos By Herself and in representation of her sons, Deborah Marie Santana Marrero and Erick Joel Santana Marrero, Lorna Lee Marrero Ríos by herself and in representation of her daughter Dariana Liz Marrero Marrero and Elena Arroyo Vázquez	Osvaldo Toledo Martinez, Esq.	PO Box 190938 San Juan PR 00919-0938	toledo.bankruptcy@gmail.com	Email
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Puerto Rico Industrial Development Company	Puerto Rico Industrial Development Company	Attn: Gabriel Maldonado PO Box 362350 San Juan PR 00936-2350		First Class Mail
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Counsel to the COFINA Senior Bondholders Coalition, Lawful Constitutional Debt Coalition, Cobra Acquisitions LLC, Suiza Dairy Corp., Centro de Recaudacion de Ingresos Municipales	Reichard & Escalera, LLC	Attn: Rafael Escalera Rodríguez, Sylvia M. Arizmendi, Alana Vizcarondo-Santana, Fernando Van Derdys, Carlos R. Rivera-Ortiz, Christopher A. Davila 255 Ponce de León Avenue MCS Plaza, 10th Floor San Juan PR 00917-1913	escalera@reichardescalera.com arizmendis@reichardescalera.com vizcarondo@reichardescalera.com fvander@reichardescalera.com riverac@reichardescalera.com cdavila@reichardescalera.com	Email
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Counsel to Corporacion De Servicios De Salud Y Medicina De Avanzada, Concilio De Salud Integral De Loiza, Inc. & Neomed Center, Inc., Migrant Health Center, Inc., and Salud Integral en la Montana	Reno & Cavanaugh, PLLC	Attn: Thomas T. Pennington 424 Church Street Suite 2910 Nashville TN 37129	tpennington@renocavanaugh.com	Email
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Counsel to Financial Guaranty Insurance Company	Rexach & Pico, CSP	Attn: Maria E. Pico 802 Ave. Fernández Juncos San Juan PR 00907-4315	mpico@rexachpico.com	Email
Rexach Hermanos, Inc.	Rexach Hermanos, Inc.	Attn: Paul R. Cortes-Rexach 1719 San Etanislao Urb. San Ignacio San Juan PR 00927	prcr@mcvpr.com	Email
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Counsel to White Box Advisors LLC	Richards Kibbe & Orbe LLP	Attn: Lee S. Richards III, Daniel C. Zinman, Paul J. Devlin 200 Liberty Street 29th Floor New York NY 10281	Dzinman@perkinscoie.com	Email

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Master Service List
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Counsel to US Bank, National Association and US Bank Trust, National Association, each as Trustee for various Bond Issues; U.S. Bank National Association, in its capacity as Indenture Trustee	Rivera Tulla & Ferrer, LLC	Attn: Eric A. Tulla, Iris J. Cabrera-Gómez, Manuel Rivera Aguiló Rivera Tulla & Ferrer Building 50 Quisqueya Street San Juan PR 00917-1212	etulla@riveratulla.com icabrera@riveratulla.com marivera@riveratulla.com	Email
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Counsel to Rene Pinto-Lugo, et al., Plaintiff in Adversary Proceeding 18-00041, and Manuel Natal-Albelo Plaintiff in Adversary Proceeding 19-00003	Roberto Maldonado Law Office	Attn: Roberto O. Maldonado-Nieves 344 Street #7 NE Office 1-A San Juan PR 00920	romn1960@gmail.com	Email
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Counsel to the Ad Hoc Puerto Rico Municipalities Committee	Rochelle McCullough, LLP	Attn: Michael R. Rochelle, Esq. & Kevin D. McCullough, Esq. 325 N. St. Paul, Suite 4500 Dallas TX 75201	buzz.rochelle@romclaw.com kdm@romclaw.com	Email
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Counsel to Filsinger Energy Partners, Inc., Attorneys for Edward D. Jones & Corp. and counsel for Puerto Rico AAA Portfolio Bond Fund II, Inc. Puerto Rico AAA Portfolio Bond Fund, Inc. Puerto Rico AAA Portfolio Target Maturity Fund, Inc. Puerto Rico Fixed Income Fund, Inc. Puerto Rico Fixed Income Fund II, Inc. Puerto Rico Fixed Income Fund III, Inc. Puerto Rico Fixed Income Fund IV, Inc. Puerto Rico Fixed Income Fund V, Inc. Puerto Rico GNMA & US Government Target Maturity Fund, Inc. Puerto Rico Mortgage-Backed & US Government Securities Fund, Inc. Tax-Free Puerto Rico Target Maturity Fund, Inc. Tax-Free Puerto Rico Fund, Inc. Tax-Free Puerto Rico Fund II, Inc. Puerto Rico Investors Bond Fund I, Inc. Puerto Rico Investors Tax-Free Fund, Inc. Puerto Rico Investors Tax-Free Fund II, Inc. Puerto Rico Investors Tax-Free Fund III, Inc. Puerto Rico Investors Tax-Free Fund IV, Inc. Puerto Rico Investors Tax-Free Fund V, Inc. Puerto Rico Investors Tax-Free Fund VI, Inc. UBS IRA Select Growth & Income in Adversary Proceeding 19-00367	Sanchez Pirillo LLC	Attn: Gustavo Viviani-Meléndez, Janelle Reyes-Maisonnet, José C. Sánchez-Castro, Alicia I. Lavergne-Ramírez 270 Muñoz Rivera Avenue Suite 1110 San Juan PR 00918	gviviani@sanpir.com jreyes@sanpir.com jsanchez@sanpir.com alavergne@sanpir.com	Email
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Scotiabank de Puerto Rico	Scotiabank de Puerto Rico	Scotiabank Plaza 290 Jesus T. Pinero Avenue, 8th Floor San Juan PR 00918	Rgf@mcvpr.com	Email
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Counsel to Oppenheimer Funds, Franklin Funds, First Puerto Rico Family of Funds, the Ad Hoc Group of PREPA Bondholders, and Knighthead Capital Management, LLC and certain funds and accounts managed or advised by it, and Invesco/Oppenheimer Funds	Toro, Colon, Mullet, Rivera & Sifre, P.S.C.	Attn: Manuel Fernandez-Bared, Linette Figuerosa-Torres, Nadya Pérez-Román, Jane Patricia Van Kirk PO Box 195383 San Juan PR 00919-5383	Mfb@tcmrslaw.com Lft@tcmrslaw.com nperez@tcmrslaw.com jvankirk@tcmrslaw.com	Email
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Federal Agency	US Department of Commerce	Attn: Gina M. Raimondo 1401 Constitution Ave., NW Washington DC 20230		First Class Mail
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Counsel to National Public Finance Guarantee Corporation	Weil, Gotshal & Manges, LLP	Attn: Kelly Diblasi, Robert Berezin, Todd Larson, Gabriel A. Morgan, Jonathan D. Polkes, & Gregory Silbert 767 Fifth Avenue New York NY 10153-0119	kelly.diblasi@weil.com gabriel.morgan@weil.com jonathan.polkes@weil.com gregory.silbert@weil.com robert.berezin@weil.com	Email

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Counsel to Softek, Inc. and Insight Management Group, Inc.,	William M. Vidal-Carvajal Law Office, P.S.C.	Attn: William M. Vidal-Carvajal, Esq. MCS Plaza, Ponce de Leon Avenue Suite 801 San Juan PR 00917	william.m.vidal@gmail.com	Email
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Exhibit A

Master Service List
Served as set forth below

DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
Counsel to KDC Solar, LLC	Wollmuth Maher & Deutsch LLP	Attn: James Lawlor, Esq. 200 Madison Ave Morristown NJ 07960	JLawlor@wmd-law.com	Email
Counsel to Popular, Inc., Popular Securities, LLC and Banco Popular de Puerto Rico	Young Conaway Stargatt & Taylor, LLP	Attn: James L. Patton, Robert S. Brady, Michael S. Neiburg Rodney Square 1000 North King Street Wilmington DE 19801	jpatton@ycst.com rbrady@ycst.com mneiburg@ycst.com	Email

Exhibit B

Exhibit B

Claimant Service List

Served as set forth below

MMLID	NAME	ADDRESS 1	ADDRESS 2	ADDRESS 3	CITY	STATE	POSTAL CODE	country	EMAIL	METHOD OF SERVICE
2142932	Department of the Treasury	Internal Revenue Service	City View Plaza II	48 Carr 165 Suite #2000	Guaynabo	PR	00968-8000			First class Mail
2142932	Department of the Treasury	Ward W. Benson	U.S. Department of Justice	Post Office Box 227	Washington	DC	20044			First class Mail
1489174	Department of Treasury - Internal Revenue Service	PO Box 7346			Philadelphia	PA	19101-7346		beatriz.alfaro@irs.gov	First class Mail and Email
1489174	Department of Treasury - Internal Revenue Service	Ward W. Benson	U.S. Department of Justice	Post Office Box 227	Washington	DC	20044			First class Mail
1489174	Department of Treasury - Internal Revenue Service	1500 Pennsylvania Ave., N.W.			Washington	DC	20220			First class Mail
1489174	Department of Treasury - Internal Revenue Service	City View Plaza II, 48 Carr 165 Suite 2000			Guaynabo	PR	00969		beatriz.alfaro@irs.gov	First class Mail and Email